

as an inducement to secure trade or patronage, and that the corporation, firm, or association, or person selling or delivering the same will give to the person presenting or possessing the same, money or other thing of value, or any concession or preference in any way on account of the possession or presentation thereof, is hereby assessed against and imposed upon each corporation, firm, association, or person engaged in such business, of two hundred dollars (\$200.00); that nothing in this act shall be construed to apply to a manufacturer or to a merchant who sells the goods of such manufacturer from offering to present to the purchaser or customer a gift of certain value as an inducement to purchase such goods: *Provided*, that no county, city, or town shall charge more than one hundred dollars (\$100.00).

Gifts of certain value as inducement to purchase. Provide: no county nor municipal tax.

SCHEDULE C

SEC. 82. *Defining taxes embraced in this schedule.*

The taxes embraced in this schedule shall be listed and paid as specially herein provided, and shall be for the privilege of carrying on the business or doing the act named; and, if a corporation, shall be a tax for the continuance of its corporate rights and privileges given under its charter, if incorporated in this State, or by reason of any act of domestication, if incorporated in another State, and shall be subject to other regulations mentioned in section twenty-six under Schedule B.

Taxes embraced in Schedule C. Tax for privilege of carrying on business.

Tax for continuance of corporate rights to home or domesticated corporations.

Subject to other regulations.

SEC. 83. *Privilege tax on railroads.*

Every railroad company doing business in this State shall annually, on or before the thirtieth day of July, make and return to the Commissioner of Revenue, in such form and upon such blanks as shall be required and furnished by him, and giving such information as he shall require for the purpose of carrying out the provisions of this section, a report upon which the Commissioner of Revenue shall ascertain the value upon which the amount of tax to be paid by any such railroad as a license or privilege tax shall be calculated. The value upon which such calculation shall be made by the Commissioner of Revenue, and the measure of the extent to which every such railroad company is carrying on intrastate commerce within the State of North Carolina, shall be the value of the total property, tangible and intangible, in this State, or each such railroad company as assessed for *ad valorem* taxation for the year in which such report is made. The tax which every railroad company shall pay for the privilege of carrying on intrastate commerce within this State shall be one-tenth of one per cent of the value so ascertained by the Commissioner of Revenue, and such tax shall be due and payable on or before the fifteenth day of October in each year. If any such company shall fail to make the report provided for, it

Privilege tax on railroads. Time for making statement. Blanks.

Ascertainment of value by Commissioner of Revenue. Basis of calculation.

Rate of privilege tax.

Tax due and payable.